

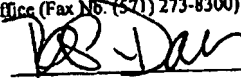
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Date: 7/31/07


Roxana P. Day

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Poul Erik JESPERSEN

Serial No.: 10/554,647

Art Unit: 3723

Filed: October 25, 2005

Examiner: Jacob K. Ackun

For: GRINDING WHEEL WITH SAND PAPER ITEMS

RESPONSE

To the Director of Patents and Trademarks

Sir:

In response to the Non-Compliant Amendment dated May 2, 2007, kindly accept
and enter the following corrected claim amendment.

No new matter has been added by the amendments.

Please Enter Amendment - J. Ackun